



United States Government Printing Office  
Washington, DC 20401

OFFICE OF THE PUBLIC PRINTER

February 8, 1999

Mr. John Farrell  
KPMG LLP  
2001 M Street, NW  
Washington, DC 20036

Dear Mr. Farrell:

In connection with your examination of our assertion regarding internal controls of the United States Government Printing Office (GPO) as of September 30, 1998, we make the following representations:

1. GPO managers are responsible for ensuring the existence and effective operation of internal controls over the day-to-day operations including the operation of a Revolving Fund and two separate Congressional appropriation accounts.
2. Management has evaluated the effectiveness of internal controls for the aforementioned entity as of September 30, 1998, as part of the evaluation performed using the guidance of Office of Management and Budget Circular No. A-123 (Revised June 1995), *Management Accountability and Control*. Based on that evaluation, management believes that as of September 30, 1998, GPO maintained effective internal controls, the objectives of which are to provide management with reasonable, but not absolute, assurance of:
  - a. Reliable financial reporting. Transactions are properly recorded, processed, and summarized to permit the preparation of the financial statements in conformity with generally accepted accounting principles, and the safeguarding of assets against loss from unauthorized acquisition, use, or disposition.
  - b. Compliance with applicable laws and regulations. Transactions are executed in accordance with: (a) laws governing the use of budget authority and other laws and regulations that could have a direct and material effect on the financial statements, and (b) any other laws and regulations or government-wide policies that entity management or the Inspectors General have identified as being significant for which compliance can be objectively measured and evaluated.

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There have been no changes subsequent to September 30, 1998, that would significantly affect internal controls.

Sincerely,

  
MICHAEL F. DiMARIO  
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